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April 19, 2005

VIA HAND-DELIVERY TO:

Chairman Pat Miller
c/o Sharla Dillon, Docket Manager
TENNESSEE REGULATORY AUTHORITY
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

***Re: Nashville Gas Company, a Division of Piedmont Natural Gas Company
Incentive Plan Account (IPA) Audit, Docket No. 04-00290.***

Dear Chairman Miller:

Enclosed please find the scanned original and thirteen (13) copies of a letter from James H. Jeffries IV, to be filed in the above-referenced docket on behalf of our client, Nashville Gas Company, a division of Piedmont Natural Gas Company, Inc. The original signed letter will be delivered tomorrow via UPS Express. Also enclosed is an additional copy of the letter, which I would appreciate your stamping as "filed," and returning to me.

Should you have any questions with respect to this filing, please do not hesitate to contact me.

With kindest regards, I remain

Very truly yours,



R Dale Grimes

RDG/tn
Enclosures

cc: Richard Collier, Esq. (via hand delivery)
Randal Gilliam, Esq. (via hand delivery)

Moore&VanAllen

April 19, 2005

James H. Jeffries IV
Attorney at Law

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VIA HAND-DELIVERY

The Honorable Pat Miller
Chairman
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

Moore & Van Allen PLLC

Suite 4700
100 North Tryon Street
Charlotte, NC 28202-4003

Re: Nashville Gas Company, a Division of Piedmont Natural Gas Company, Inc. --
Docket No. 04-00290

Dear Chairman Miller:

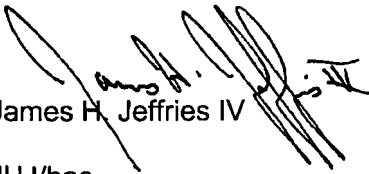
In a letter dated March 18, 2005, in the above-captioned docket, I indicated that Nashville Gas Company ("Nashville Gas" or the "Company") would be unable to respond to the TRA Staff's 2004 Performance Incentive Plan Account Audit Report until after the Company had completed a rate case filing in North Carolina that was pending at that time. In my letter, I anticipated that the Company would file its response "as soon as possible after the filing of its North Carolina rate application but in no event later than April 15, 2005." As you may be aware, Nashville Gas did not make this filing until today – the second business day after April 15, 2005. The purpose of this correspondence is to advise the Authority of the reasons for this delay in making the Company's response.

Nashville Gas' response to the Staff's Audit Report was largely complete last week and was distributed to the Company for review; however, all senior managers of the Company were engaged in an off-site long range planning conference at end of last week. As such, the Company was unable to complete review of the pleading (including confirmation of certain critical facts), or authorize filing in time to make our self-imposed deadline of last Friday. In order to avoid the possibility of making an erroneous or incomplete filing, the undersigned counsel determined to wait until yesterday to receive final approval from the Company before filing. This approval was obtained yesterday morning and the Company's response to the Staff's 2004 Incentive Plan Account Audit Report was electronically transmitted to our Nashville counsel for printing, copying and filing at approximately 12:00 p.m. Nashville time. Our expectation at that time was that the response would be filed with the Authority no later than mid-afternoon yesterday. Unfortunately, due to a mix-up in the offices of our local counsel, the response did not reach Ms. Dillon's office until just after the 4:30 p.m. filing deadline and was left in the overnight box. Accordingly, the filed date on the response will be today.

We regret the delay in filing our response and felt that some explanation was due to the Authority in light of our previous representations. We do not believe that any prejudice to any party should arise

from these circumstances, however, we are certainly willing to consent to whatever reasonable extensions of time may be deemed appropriate in order to allow the Authority to address the substantive matters raised in Staff's Audit Report and the Company's response.

Sincerely,

A handwritten signature in black ink, appearing to read "James H. Jeffries IV", is written over the printed name.

James H. Jeffries IV

JHJ/bao

c: Hon Sara Kyle
Hon. Ron Jones
Hon. Debi Tate
Randal Gilliam, Esq.
Timothy C. Phillips, Esq.
Richard Collier, Esq.
Darlene Stanley
R. Dale Grimes, Esq.